Illinois Department of Revenue



2006 Course Schedule



IDOR 2006 Educational Program	5
General information	
CIAO designation elective courses and continuing education courses	
Qualifying for office	
Class policy	
Registration information	
Student responsibilities	
Receiving credit for courses taken	
IDOR Course Schedule (by location)	
IDOR Course Descriptions	9
Education 2000 Program Information	14
New Criteria	14
General information	15
Categories	15
Hours per level and category	15
Explanation of the three levels	15
CIAO Designation	17
Certified Illinois Assessing Officer (CIAO) Designation	17
Option 1	
Option 2	
CIAO Designation Courses	18
Option 1 Course Descriptions	
Option 1 Elective Course Descriptions	
Option 2 Course Descriptions	
Office Qualifications	21
Township and Multi-township Assessor pre-election qualifications	21
Introductory assessment jurisdiction	
Intermediate assessment jurisdiction	
Larger assessment jurisdiction	
Supervisor of Assessments qualifications	
Board of Review qualifications	
Stipend Information	26
Continuing education requirement	26
IDOR Course Registration Form	27
IDOR Course Registration Form	29
Pre-election/Pre-appointment Certification Application	31
Internet Access Page	33

General information

The Illinois Department of Revenue's education program provides instruction in areas where the department has a direct involvement in the assessment process. Most of these courses focus on using the department's *Illinois Real Property Appraisal Manual*. Other courses deal with basic mapping for assessors, the complete property tax cycle, math calculations used in the assessing profession, the department's procedures for developing equalization factors, and conducting a sales ratio study and its use in reassessments.

Anyone may participate in these classes, all of which are free.

Classes are conducted at various locations throughout the state. Upon request, the department will conduct courses at locations other than those listed in the schedule, provided teaching staff is available and 25 or more students are enrolled. An adequate, handicap-accessible classroom facility with an overhead projector and a projection screen must be provided.

Most classes are two-day courses with an examination given in the afternoon of the second day. The "Board of Review – Basic Course" and the "Township Assessor – Introductory Course" are two-and-one-half day courses with the exam held on the morning of the third day.

CIAO designation elective courses and continuing education courses

The following IDOR classes may be used to satisfy the elective requirements for obtaining the Certified Illinois Assessing Officer (CIAO) designation:

- I-M Introduction to Mapping for Assessors
- ▶ I-E Introduction to Sales Ratio Studies
- I-B Introduction to Commercial Assessment Practices
- I-A Introduction to Residential Assessment Practices
- ▶ I-F Introduction to Farm Assessments

In addition, all department courses with the exception of the "Board of Review – Basic Course" and the "Township Assessor – Introductory Course" have been approved for 15 hours of examination credit toward the CIAO continuing education requirement. See Page 17 for additional information on the CIAO designation.

Qualifying for office

The "Board of Review – Basic Course" and the "Township Assessor – Introductory Course" are designed to meet the needs of those individuals qualifying for office. No credit hours for continuing education are given for these two courses. See Pages 21-25 for additional information regarding office qualifications.

All department classes are described beginning on Page 9 of this schedule.

Class policy

information

- Registration Registration for all Illinois Department of Revenue classes must be submitted in writing and in advance of each course. Registration forms may either be mailed or faxed to the department. The address and fax numbers are on the registration form. The registration form can be found on Pages 27 and 29 of this course schedule.
 - Please use a separate registration form to register for each class.
 - Registration is on a "first-come" basis and registrations will be processed in the order received.
 - Class size is limited. Register early to ensure a place in the class. Please notify the department if you register and later determine that you cannot attend.
 - You must keep the department informed of any address change.
 - A written confirmation of registration will be sent to each student upon receipt and processing of the registration form.
 - The department reserves the right to cancel a class with an enrollment of less than 25 people.

Student responsibilities

- Each student should have a noiseless calculator with a large-digit capacity, note pad, and pencils. A 2" three-ring binder to organize course material and a highlighter are also helpful.
- Class participants must provide their own meals and lodging (if required).

Receiving credit for courses taken

- Class attendance is mandatory.
- Individuals who do not complete a course successfully must retake the course. Except for the courses offered in the homestudy format, exams cannot be retaken separately without retaking the course.

Drury Inn, Springfield (3180 S Dirksen)

I-A	Introduction to Residential Assessment Practices (R-1)*	February 28-March 1
I-B	Introduction to Commercial Assessment Practices (C-1)*	March 2-3
I-M	Introduction to Mapping for Assessors (L-1) *	March 14-15
I-I	Introduction to Property Tax (T-1)	March 16-17
II-A	Intermediate Residential Assessment Practices (R-2)	April 6-7
I-BR	Board of Review - Basic Course (Q)	April 25-26-27
I-C	Land Valuation (L-1)	June 22-23
II-B	Intermediate Commercial Assessment Practices (C-3)	September 7-8
I-F	Introduction to Farm Assessments (L-1)*	September 21-22
I-E	Introduction to Sales Ratio Studies (S-1)*	October 3-4
II-E	Introduction to Equalization (S-2)	October 5-6
I-A	Introduction to Residential Assessment Practices (R-1)*	October 17-18
I-B	Introduction to Commercial Assessment Practices (C-1)*	October 31-November 1

Southwestern Illinois College, Granite City Campus (Granite City, Madison County)

I-I Introduction to Property Tax (T-1) July 11-12

Effingham County Office Building (Effingham, Effingham County)

I-C Land Valuation (L-1) April 18-19
I-M Introduction to Mapping for Assessors (L-1)* June 6-7

JoDaviess County Courthouse (Galena, JoDaviess County)

I-E Introduction to Sales Ratio Studies (S-1)* May 16-17
II-E Introduction to Equalization (S-2) May 18-19

Illinois Valley Community College (Oglesby, LaSalle County)

I-I Introduction to Property Tax (T-1) June 8-9

DuPage County Center (Wheaton, DuPage County)

I-A Introduction to Residential Assessment Practices (R-1) * July 20-21
I-B Introduction to Commercial Assessment Practices (C-1) * August 17-18

Rend Lake College (Ina, Jefferson County)

I-E Introduction to Sales Ratio Studies (S-1)* August 3-4

^{*} Elective Course for CIAO

Will County Office Building (Joliet, Will County)

I-M Introduction to Mapping for Assessors (L-1)* September 14-15

Carl Sandburg College (Galesburg, Knox County)

I-M Introduction to Mapping for Assessors (L-1)* October 12-13

South Suburban College (South Holland, Cook County)

II-B Intermediate Commercial Assessment Practices (C-3) November 2-3

Kane County Government Center (Geneva, Kane County)

I-C Land Valuation (L-1) November 16-17

Warren Township Center (Gurnee, Lake County)

II-A Intermediate Residential Assessment Practices (R-2) October 19-20

Homestudy

(Illinois Department of Revenue, Springfield)

I-T Township Assessor - Introductory Course (Q) Jan. 9, Feb. 6, April 3, May 22 and Dec. 4. I-BR Board of Review-Basic Course (Q) Jan. 9, Feb. 6, April 3, May 22 and Dec. 4.

Course Abbreviation Legend

 $3 = \text{Level } 3 \quad \mathbf{D} = \text{Department}$

 $\mathbf{L} = \text{Land}$

Q = Qualifying

R = Residential

S = Statistics

T = Theory

^{*} Elective Course for CIAO

OOR Course Descriptions

(I-A) 001-801 Introduction to Residential Assessment Practices*

Students are introduced to mass appraisal fundamentals using the Residential and Apartment sections of the Illinois Real Property Appraisal Manual. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, basic land valuation, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-A (001-011), Introduction to Residential Assessment Practices (also known as I-A, Rural and Residential Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit. Prerequisite: None.

Level 1, Residential – 15 hours exam credit

Location	Date
Drury Inn, Springfield	February 28-March 1
DuPage County Center, Wheaton	July 20-21
Drury Inn, Springfield	October 17-18

(I-B) 001-802 Introduction to Commercial Assessment Practices*

Students learn mass appraisal fundamentals using the Commercial and Industrial sections of the Illinois Real Property Appraisal Manual. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, income approach to value, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-B (001-012), Introduction to Commercial Assessment Practices (also known as I-B, Commercial and Industrial Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit. Prerequisite: None.

Level 1, Commercial – 15 hours exam credit

Location	Date
Drury Inn, Springfield	March 2-3
DuPage County Center, Wheaton	August 17-18
Drury Inn, Springfield	October 31-November 1

(I-C) 001-037 Land Valuation

Students are introduced to land valuation in this course. The course time is spent on residential, commercial, and industrial land appraisals. This course provides a detailed discussion of the market or sales comparison method, units of comparison, and alternate methods of calculation. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course I-C (001-013), Land Valuation, may not repeat this course for continuing education credit. Prerequisite: None.

Level 1, Land – 15 hours exam credit

Location	Date
Effingham County Office Building, Effingham	April 18-19
Drury Inn, Springfield	June 22-23
Kane County Government Center, Geneva	November 16-17

Elective Course for CIAO

(I-D) 001-036 Math for Assessing Officials

This course reviews the mathematics used in mass appraisal. Problems include calculations used to complete property record cards in the income and market approaches and in sales ratio studies. Students will calculate the coefficient of dispersion and other assessment-related property tax computations. Calculators may be used. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course I-D (001-014), Math for Assessing Officials (also known as I-D, Mathematics for Assessors), may not repeat this course for continuing education credit. **Prerequisite:** None.

Level 1, Statistics - 15 hours exam credit

Note: Not scheduled in 2006

(I-E) 001-803 Introduction to Sales Ratio Studies*

This course introduces students to sales ratio studies in various aspects of the assessment and appeal processes. Course material includes basic application of some measures of uniformity and the practical use of Real Estate Transfer Declarations. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-E (001-015), Introduction to Sales Ratio Studies (also known as I-E, The Equalization Process), may not repeat this course as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Level 1, Statistics – 15 hours exam credit

Location	Date
JoDaviess County Courthouse, Galena	. May 16-17
Rend Lake College, Ina	. August 3-4
Drury Inn, Springfield	October 3-4

(I-F) 001-804 Introduction to Farm Assessments* Students will gain basic, practical knowledge of how to assess farmland and farm buildings for real estate purposes using exercises and cost schedules. Additional topics include components of the Farmland Assessment Law, important publications that have a role in the assessment process, and slope and erosion tables. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-F (001-016), Introduction to Farm Assessments (also known as I-F, Farm Assessments), may not repeat this course as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Level 1, Land – 15 hours exam credit

Location	Date
Drury Inn, Springfield	September 21-22

^{*} Elective Course for CIAO

Course Descriptions

(I-I) 001-028 Introduction to Property Tax

This course introduces the student to the key county offices that deal with property tax and covers the duties and responsibilities of their offices. Students will gain a basic understanding of the property tax process. The two-year tax cycle is examined, focusing on the assessment, budget and levy, and collection process, including judgment and sale of delinquent property taxes. Individuals who have successfully completed this course or Course I-I, (001-018), Introduction to Property Tax, may not repeat this course for continuing education credit. Prerequisite: None.

Level 1, Theory - 15 hours exam credit

Location	Date
Drury Inn, Springfield	. March 16-17
Illinois Valley Community College, Oglesby	. June 8-9
Southwestern Illinois College, Granite City	. July 11-12

(I-M) 001-805 Introduction to Mapping for Assessors*

Students receive a basic, working knowledge of mapping. Mapping terminology, math for mapping purposes, land measurements, legal descriptions, computerized mapping and geographic information systems, aerial photography, soil maps, and the property index number and its relationship to the rectangular survey system are also covered. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-M (001-017), Introduction to Mapping for Assessors (also known as Mapping for Assessors), may not repeat this course as an elective for CIAO qualification or for continuing education credit. Prerequisite: None.

Level 1, Land – 15 hours exam credit

Location	Date
Drury Inn, Springfield	March 14-15
Effingham County Office Building, Effingham	June 6-7
Will County Office Building, Joliet	September 14-15
Carl Sandburg College, Galesburg	October 12-13

(I-S) 001-029 Assessment of Special Structures

This intermediate course explains the fundamentals of appraising special structures. The course will concentrate on specific types of properties (e.g., mobile homes, cellular tower utilities, leaseholds, grain elevators, etc.) and using the Illinois Real Property Manual and Marshall Valuation Service to arrive at values. It will also cover real vs. personal property, with an emphasis on Property Tax Appeal Board and court cases. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course I-S (001-019), Assessment of Special Structures (also known as I-S, Special Assessments), may not repeat this course for continuing education credit. Prerequisite: I-B, Introduction to Commercial Assessment Practices, or equivalent.

Level 2, Commercial - 15 hours exam credit

Note: Not scheduled in 2006

Elective Course for CIAO

(II-A) 001-030 Intermediate Residential Assessment Practices

A brief review of Course I-A, Introduction to Residential Assessment Practices, is followed by a discussion of complex residential properties. Adjustments to the *Illinois Real Property Appraisal Manual* for local material and labor costs, remaining economic life (REL), and neighborhood influences are also examined. Individuals who have successfully completed this course or Course (001-021), Intermediate Residential Assessment Practices (also known as II-A, Intermediate Rural and Residential Workshop), may not repeat this course for continuing education credit. This course may be used for continuing education credit. **Prerequisite:** Introduction to Residential Assessment Practices (I-A), or equivalent.

Level 2, Residential – 15 hours exam credit

Location	Date
Drury Inn, Springfield	April 6-7
Warren Township Center, Gurnee	October 19-20

(II-B) 001-031 Intermediate Commercial Assessment Practices A brief review of Course I-B, Introduction to Commercial Assessment Practices, is followed by problem-solving sessions in which the land and improvements of a downtown commercial area are valued using the *Illinois Real Property Appraisal Manual*. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course II-B (001-022), Intermediate Commercial Assessment Practices (also known as II-B, Intermediate Commercial and Industrial Workshop), may not repeat this course for continuing education credit. **Prerequisite:** I-B, Introduction to Commercial Assessment Practices, or equivalent.

Date

Level 3, Commercial – 15 hours exam credit Location

(II-D) 001-033 Intermediate Math for Assessors Methods and procedures used to apply various computations (that were not included in Course I-D, Math for Assessing Officials) are presented in this course. A wide range of topics and situations, including partial and instant assessments and alternate methods of valuing land will be explained. Students will learn how to calculate various types of factors (*e.g.*, cost, REL, trending, and slope and erosion). Irregular shape land values involving front foot, square foot, and acreage will also be discussed. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course II-D (001-026), Intermediate Math for Assessors (also known as II-D, Mathematics for Assessors) may not repeat this course for continuing education credit. **Prerequisite:** Course I-D, Math for Assessing Officials, or equivalent.

Level 2, Statistics - 15 hours exam credit

Note: Not scheduled in 2006.

(II-E) 001-032 Introduction to Equalization

This course includes a brief review of the sales ratio study process and an in-depth look at both state and local equalization. Topics include the Property Tax Code, abstracts, adjustments for reassessment using the weighted-parcel method, and calculation of equalization factors. This course may be used for continuing education credit. Individuals who have successfully completed this course or Course II-E (001-025), Introduction to Equalization (also known as II-E, Local and State Equalization), may not repeat this course for continuing education credit. Prerequisite: Course I-E, Introduction to Sales Ratio Studies, is recommended, but is not required.

Level 2, Statistics – 15 hours exam credit

Location	Date
JoDaviess County Courthouse, Galena	. May 18-19
Drury Inn, Springfield	October 5-6

(I-BR) 001-035 Board of Review — **Basic Course**

This course is designed for board of review members who are required to complete the basic course to qualify for office. The course covers basic course assessment practices, duties and responsibilities of board of review members, and the statutory authority to perform duties. No credit for continuing education credit will be given. Those individuals who need this course to qualify must complete this course successfully one time during their assessing career. Prerequisite: None.

Qualifying course

Location Date Drury Inn, Springfield......April 25, 26-27 **Homestudy** - Register early to get the course book. For more information, call Linda Williamson at 217 782-2818 or Rebecca Redenbo at 217 785-7311. Note: The Homestudy examination will be administered at 10:00 a.m. at:

ILLINOIS DEPARTMENT OF REVENUE 101 WEST JEFFERSON STREET SPRINGFIELD, ILLINOIS 62794

Examination dates for 2006, are Jan. 9, Feb. 6, April 3, May 22 and Dec. 4.

(I-T) 001-034 Introductory Course

This course is designed for those assessors who are not required by statute to Township Assessor — have a designation and applicable maintenance, but who are required to complete an introductory course to qualify for office. The course covers assessment practices, duties and responsibilities of township assessors, and the statutory authority to perform duties. Currently, it is the only course offered that can be used to meet this requirement. Individuals who have successfully completed this course or Course I-T (001-027), Township Assessor - Introductory Course (also known as Introductory Course for Township Assessors), do not need to repeat this course to qualify. No credit for continuing education will be given. Those individuals who need this course to qualify must complete this course successfully one time during their assessing careers. **Prerequisite:** None.

Qualifying course

Homestudy - Register early to get the course book. For more information, call Linda Williamson at 217 782-2818 or Rebecca Redenbo at 217 785-7311. **Note:** The **Homestudy** examination will be administered at 10:00 a.m. at:

ILLINOIS DEPARTMENT OF REVENUE 101 WEST JEFFERSON STREET SPRINGFIELD, ILLINOIS 62794

Examination dates for 2006, are Jan. 9, Feb. 6, April 3, May 22 and Dec. 4.



DOR Education 2000 Program Information

Education 2000 Program Changes

The Illinois Department of Revenue and the 2004 Joint Committee on Reviewing Education 2000 announce the following Education 2000 Program Changes:

- 1 Level 2 maximum hours per category expanded You are no longer restricted to a maximum of 60 hours per category for Level 2. Instead, you may now take a maximum of 120 hours in a single category.
- 2 Level 2 "refresher" coursework You make take any eligible Level 2 course for which you have not previously received credit if you have completed either
 - ▶ 120 hours credit in Level 3 continuing education coursework *or*
 - ▶ 600 total hours continuing education coursework.
- 3 New topic, assessment methodology, or technology exception If you have already taken the maximum number of hours in a particular level or category, you may take one additional course in that level or category every five years, if you meet the following requirements:
 - You have not taken the class previously.
 - You receive approval from the Illinois Department of Revenue.

 To receive approval, write a letter to the department that explains why the course is relevant to your current position and jurisdiction (e.g., Our office will begin using GIS and this class will help facilitate successful transition to that technology.").

Note: If you have 10 years' or more experience, you may take two courses (one for each five years' experience), but you may take only one class every five years thereafter.

These changes have been made in response to concern that the original Education 2000 program was too restrictive. We believe that these program modifications do not compromise the original goals of Education 2000 and that the changes will encourage you to continue your assessment administration education.

To help you find department-approved courses and locations, the department is adding a new feature to its web site that will list all approved courses and the provider's contact information (including a link to the web site, if available). You should monitor the site frequently because the page will be updated each time a new course is approved.

We are committed to a relevant continuing education program for assessment officials. To that end, we will review the Education 2000 Program again in 2007.

Education 2000 Program Information

General information

The Educatiaon 2000 Program marked the beginning of the new continuing education program for members of the assessing community. The program provides assessing officials the framework and direction necessary to personalize their continuing education. Within the program, courses have been analyzed for content and assigned to six general categories. In addition to the categorises within each category, courses habe been slotted into three levels.

Categories

- Administration: Administration of the assessment office and computer usage
- Commercial: Assessment of commercial and industrial property
- Land: Assessment of land; assessment of farmland; mapping; and GIS
- Theory: Assessment and appraisal theory; legal issues; legislative issues
- Residential: Assessment of residential property
- **Statistics:** Use of math and statistics in the assessment process

Hours per level and category

Level 1: 180 hours maximum, with up to 45 hours per category

Level 2: 300 hours maximum, with up to 120 hours per category

Level 3: No restrictions

Once an assessing official has achieved the designated number of either examination or seminar hours for a given category or level, he or she will advance to a new category or level to earn continuing education credits for a stipend. Students may take upper level courses without first completing all hours in the lower levels and return to the lower levels as long as they still have hours available.

Explanation of the three levels

Level 1: Level one courses generally require little or no prior experience or knowledge. Level one courses introduce a basic topic, concept, or theory. Level one includes basic course administration, residential, commercial, land, statistics, and theory. Level one will generally include the following: basic appraisal theory, introduction of the three approaches to value, non-complex residential, commercial, and industrial properties, farmland, basic office administration, and introductory computer classes. Introductory material is featured in this study level. Exams reflect the course material and are of sufficient complexity to warrant credit. There may be several courses that introduce this information. Various organizations may provide different approaches to topics that are somewhat similar in scope, yet when combined give the students a broader base on which to build their skills.

Level 2: Level two courses will usually require some prior experience or knowledge. Level two courses primarily build on materials introduced in the level one categories. This level builds upon the basics and brings the student to a tangibly higher level of expertise. This level may include limited review of basic materials. Courses generally include intermediate concepts, intermediate administrative principles, intermediate computer applications, intermediate theory, and intermediate coverage of the three approaches to value. Level two explores appraisal problems of more complex properties, such as complex residential properties, and commercial/industrial properties of medium complexity. Concepts covered in courses in this level could usually be expanded for in-depth study for level three. Level two courses may require prerequisites. Level two exams should accurately reflect the complexity of the course material and should be clearly more challenging than level one exams.

Education 2000 Program Information

Level 3: Level three courses will generally require a strong background or understanding and will be most likely to require a prerequisite. Level three courses generally build upon concepts covered in level two. These courses will deal with more difficult concepts within the various categories of properties, appraisal processes, and statutory requirements. Courses in level three will generally include advanced assessment or appraisal concepts, advanced theory, advanced administrative practices, advanced computer applications, advanced coverage of the three approaches to value, valuation of special use properties using advanced techniques, and complex application-oriented projects. Level three studies could examine the valuation of complex shopping centers, complex manufacturing structures, and special use properties. Level three exams should accurately reflect the complexity of course material and should be clearly more challenging than level two exams.



Certified Illinois Assessing Officer (CIAO) Designation

A student who chooses to obtain a Certified Illinois Assessing Officer Designation from the Illinois Property Assessment Institute (IPAI), must decide on one of two educational paths, Option 1 or Option 2.

Option 1 Students choosing Option 1 must complete the following three courses and two elective courses:

Required Courses:

002-251	Basic Assessment Practices, Option 1	(IPAI Course)
002-252	Property Valuation	(IPAI Course)
002-253	Introduction to Mass Appraisal Techniques	(IPAI Course)

Elective Courses:

	1,000.		
001-801 I-A	Introduction to Residential Assessment Practices	(IDOR	Course)
001-802 I-B	Introduction to Commercial Assessment Practices	(IDOR	Course)
001-803 I-E	Introduction to Sales Ratio Studies	(IDOR	Course)
001-804 I-F	Introduction to Farmland Assessments	(IDOR	Course)
001-805 I-M	Introduction to Mapping for Assessors	(IDOR	Course)
002-254	Office Administration	(IPAI	Course)

Note: No substitution of courses is permitted for the CIAO designation.

Option 2 Students choosing Option 2 must complete the following two courses:

Required Courses:

002-250	Basic Assessment Practices, Option 2	(IPAI Course)
003-117,		
003-127,	Assessment and Appraisal Institute	(IAAO* Course)
003-892 J		

002-251, Basic Assessment Practices, Option 1, and 002-250, Basic Assessment Practices, Option 2, are not interchangeable.

Once a student has completed the necessary courses, he or she may apply for the CIAO designation by contacting the IPAI office. Designations are awarded and dated the year the applicant took his or her last qualifying course work for the designation.

Note: No substitution of courses is permitted for the CIAO designation.

^{*} International Association of Assessing Officers



Option 1 Course Descriptions

Basic Assessment Practices, Option 1 (IPAI Course) 002-251 — Option 1 Qualifying Course This course introduces students to the Illinois property tax system. Course material includes hands-on exercises with the Illinois Property Tax Code and assessment official responsibilities. Participants will cover the office management basics and learn where to find further assistance from public and private sources.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at **309 862-0300**.

Property Valuation (IPAI Course) 002-252 — Option 1 Qualifying Course

This is an introductory course on the three approaches to value: cost, sales comparison and income. This course places emphasis on understanding the duties required of assessment officials, such as discovering and listing property.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at **309 862-0300**.

Introduction to Mass Appraisal Techniques (IPAI Course) 002-253 — Option 1 Qualifying Course

This course focuses on mass appraisal techniques such as sales ratio studies and includes an explanation of multipliers. Course material also includes a discussion on exemptions granted to Illinois property owners and other special assessment issues.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at **309 862-0300**.

Option 1 Elective Course Descriptions

(I-A) 001-801 Introduction to Residential Assessment Practices (IDOR Course) Students are introduced to mass appraisal fundamentals using the Residential and Apartment sections of the *Illinois Real Property Appraisal Manual*. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, basic land valuation, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-A (001-011), Introduction to Residential Assessment Practices (also known as I-A, Rural and Residential Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Level 1, Residential – 15 hours exam credit

Location	Date
Drury Inn, Springfield	February 28-March 1
DuPage County Center, Wheaton	July 20-21
Drury Inn, Springfield	October 17-18

(I-B) 001-802 Introduction to Commercial Assessment Practices (IDOR Course)

Students learn mass appraisal fundamentals using the Commercial and Industrial sections of the Illinois Real Property Appraisal Manual. Topics include mass appraisal theory, market or sales comparison approach to value, cost approach to value, income approach to value, and the use of property record cards. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-B (001-012), Introduction to Commercial Assessment Practices (also known as I-B, Commercial and Industrial Workshop), may not repeat this course as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Level 1, Commercial – 15 hours exam credit

Location	Date
Drury Inn, Springfield	March 2-3
DuPage County Center, Wheaton	August 17-18
Drury Inn, Springfield	October 31-November 1

(I-E) 001-803 Introduction to Sales Ratio Studies (IDOR Course)

This course introduces students to sales ratio studies in various aspects of the assessment and appeal processes. Course material includes basic application of some measures of uniformity and the practical use of Real Estate Transfer Declarations. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-E (001-015), Introduction to Sales Ratio Studies (also known as I-E, The Equalization Process), may not repeat this course as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Level 1, Statistics - 15 hours exam credit

Location	Date
JoDaviess County Courthouse, Galena	. May 16-17
Rend Lake College, Ina	. August 3-4
Drury Inn, Springfield	October 3-4

(I-F) 001-804 Introduction to Farm Assessments (IDOR Course)

Students will gain basic, practical knowledge of how to assess farmland and farm buildings for real estate purposes using exercises and cost schedules. Additional topics include components of the Farmland Assessment Law, important publications that have a role in the assessment process, and slope and erosion tables. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-F (001-016), Introduction to Farm Assessments (also known as I-F. Farm Assessments), may not repeat this course as an elective for CIAO qualification or for continuing education credit. Prerequisite: None.

Level 1, Land – 15 hours exam credit

Location	Date
Drury Inn, Springfield	September 21-22

(I-M) 001-805 Introduction to Mapping for Assessors (IDOR Course)

Students receive a basic, working knowledge of mapping. Mapping terminology, math for mapping purposes, land measurements, legal descriptions, computerized mapping and geographic information systems, aerial photography, soil maps, and the property index number and its relationship to the rectangular survey system are also covered. This course may be used as an elective for CIAO qualification or for continuing education credit. Individuals who have successfully completed this course or Course I-M (001-017), Introduction to Mapping for Assessors (also known as Mapping for Assessors), may not repeat this course as an elective for CIAO qualification or for continuing education credit. **Prerequisite:** None.

Level 1, Land – 15 hours exam credit

Location	Date
Drury Inn, Springfield	. March 14-15
Effingham County Office Building, Effingham	. June 6-7
Will County Office Building, Joliet	September 14-15
Carl Sandburg College, Galesburg	October 12-13

Office
Administration
(IPAI Course)
002-254 — Option 1
Elective for CIAO
Designation
Also Level 1,
Administration

This course is an introduction to establishing and administering an assessment office. The course covers budgeting and personnel procedures along with record keeping and public relations.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at **309 862-0300**.

Option 2 Course Descriptions

Basic Assessment Practices, Option 2 (IPAI Course) 002-250 — To be paired with IAAO Courses This course is a combination of the Option 1 courses, Basic Assessment Practices, and the Introduction to Mass Appraisal Techniques. It covers issues that are specific to the Illinois property tax system that would not be covered in IAAO curriculum.

For course dates, locations, and information, please contact the Illinois Property Assessment Institute at **309 862-0300**.

Assessment and Appraisal Institute (IAAO Course) 003-117, 003-127, 003-892 The Assessment and Appraisal Institute provides intensive two-week instruction on the principles and practices of real property appraisal as contained in IAAO Course 101, Course 102, and the Standards of Practice and Professional Ethics Workshop. It is designed to provide appraisal knowledge and skills in a highly concentrated format.

For course dates, locations, and information, please contact the International Association of Assessing Officers at **816 701-8100**.

Note: No substitution of courses is permitted for the CIAO designations.



Township and Multi-township Assessor pre-election qualifications

All candidates for township or multi-township assessor must file a certificate of qualifications with their nomination papers under Section 2-45 of the Property Tax Code (35 ILCS 200/2-45). Candidates who are filing nomination papers, participating in a caucus, or participating as a write-in candidate must meet one of the minimum education requirements described below. The requirements for township or multi-township assessors are generally based upon the equalized assessed value (EAV) of the assessment jurisdiction. Individuals who are being appointed to fill a vacancy must also meet the applicable education requirements.

Introductory assessment jurisdiction

In an introductory assessment jurisdiction with \$10 million or less in non-farm EAV and less than \$1 million in commercial and industrial EAV, Section 2-45(b) of the Property Tax Code (35 ILCS 200/2-45(b)) requires that a candidate must possess **one** of the following qualifications:

- Passed the Township Assessor-Introductory Course offered by the Illinois Department of Revenue (IDOR)
- Passed the Basic Course offered by the Illinois Property Assessment Institute prior to January 1, 1997
- Possess a designation approved for larger assessment jurisdictions

Intermediate assessment jurisdiction In an intermediate assessment jurisdiction with more than \$10 million in nonfarm EAV and less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV, the qualifications differ depending upon whether the candidate was previously elected in any such jurisdiction.

- If the candidate has not been previously elected to office in an assessment jurisdiction that in 1994 and thereafter had more than \$10 million and less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV, Section 2-45(d) of the Property Tax Code (35 ILCS 200/2-45(d)) requires that a candidate must possess one of the qualifications for an introductory assessment jurisdiction under Section 2-45(b).
- If the candidate was previously elected to office in an assessment jurisdiction that in 1994 and thereafter had more than \$10 million and less than \$25 million in non-farm EAV and less than \$1 million in commercial and industrial EAV, Section 2-45(d) of the Property Tax Code (35 ILCS 200/2-45(d)) requires that a candidate must possess **one** of the designations for a larger assessment jurisdiction under Section 2-45(c).

Larger assessment iurisdiction

In a larger assessment jurisdiction with more than \$25 million in non-farm EAV or more than \$1 million in commercial and industrial EAV, Section 2-45(c) of the Property Tax Code (35 ILCS 200/2-45(c)) requires that a candidate must possess **one** of the following designations:

- A Certified Illinois Assessment Officer (CIAO) certificate from the Illinois Property Assessment Institute (IPAI) with either
 - (a) additional training (continuing education) as required under Section 4-10 of the Property Tax Code,*
 - (b) successful completion of a minimum of 360 additional hours of department approved course work (180 hours of which must have been courses with written examinations) if an individual has served as a township or multitownship assessor for 12 years or more, or

- (c) successful completion of a minimum of 300 additional hours of department approved course work (150 of which must have been courses with written examinations,) with an addition 15 hours of course credit in the 4 years preceding participation as a candidate in any election, or appointment to the office of township assessor.
- A Certified Assessment Evaluator (CAE) or Residential Evaluation Specialist (RES) designation from the International Association of Assessing Officers (IAAO).
- ▶ A Residential Member (RM) designation, Member Appraisal Institute (MAI) designation, Senior Real Estate Analyst (SREA) designation, Senior Real Property Appraiser (SRPA) designation, or Senior Residential Appraiser (SRA) designation from the Appraisal Institute.
- A Member (IFA) designation, Senior Member (IFAS) designation, or Appraiser-Counselor (IFAC) designation from the National Association of Independent Fee Appraisers.
- A Member (ASA) designation from the American Society of Appraisers.
- A professional designation by any other appraisal or assessing association approved by the department.

Candidates who plan to use either the department's Township Assessor — Introductory Course or the Certified Illinois Assessing Officer designation from the IPAI will need to complete the application on Page 31 for a Certificate of Qualifications. Candidates who are planning to use one of the other approved designations in Section 2-45 will need to request a letter of qualification from those organizations. The letter of qualification from other organizations should specify the type of designation, membership status, and the time period for which the candidate qualifies.

For any additional information regarding the education requirements for township or multi-township assessor, contact Rebecca Redenbo at the Illinois Department of Revenue at **217 785-7311 or** email at **rredenbo@revenue.state.il.us**.

* If the CIAO designation is awarded in the prior year or the same year of the appointment or before filing the nomination papers for election, the person will not be required to have additional training under Section 4-10 of the Property Tax Code.



Supervisor of Assessments qualifications

An individual may use one of the designations listed below to meet the educational qualifications, to be appointed to, or run for the position of supervisor of assessments. However, the applicant must satisfy the continuing education requirement to file nomination papers or participate as a candidate in any election, be elected to, or be appointed to the office of supervisor of assessments.

To be eligible, an individual must meet all the qualifications in Section 3-5 of the Property Tax Code (35 ILCS 200/3-5). The qualifications are listed below:

- Have two years experience in the field of property sales, assessments, finance, or appraisals.
- Pass an examination conducted by the Illinois Department of Revenue.
- Possess one of the following:
 - 1 Certified Illinois Assessing Official (CIAO) certificate from the Illinois Property Assessment Institute with either
 - (a) additional training (continuing education) as required under Section 4-10 of the Property Tax Code,* or
 - (b) successful completion of a minimum of 360 additional hours of department approved course work (180 hours of which must have been courses with written examinations) if an individual has served as a supervisor of assessments for 12 years or more.
 - 2 Certified Assessment Evaluator (CAE) designation from the International Association of Assessing Officers, plus current continuing education requirements as prescribed by the designating association.
 - 3 Member of the Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA), Senior Real Property Analyst (SRPA), or Senior Residential Analyst (SRA) certificate from the Appraisal Institute or its predecessor organizations, plus current continuing education requirements as prescribed by the designating association.

To be eligible to serve as an elected county assessor in St. Clair County, an individual must meet all of the qualifications in Section 3-45 of the Property Tax Code (35 ILCS 200/3-45). The qualifications are listed below.

- ▶ Have at least 2 years experience in the field of property sales, assessments, finance, or appraisals.
- Possess one of the following:
 - 1 Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute, or,
 - 2 Certified Assessment Evaluator designation from the International Association of Assessing Officers.

For any additional information regarding the education requirements for Supervisor of Assessments, contact Rebecca Redenbo at the Illinois Department of Revenue at 217 785-7311 or email at rredenbo@revenue.state.il.us.

If the CIAO designation is awarded in the prior year or the same year of the appointment or before filing the nomination papers for election, the person will not be required to have additional training under Section 4-10 of the Property Tax Code.



Board of Review qualifications
Continuing education requirement

Counties with 100,000 or more in population with appointed board of review members under Section 6-5. Members are required to pass the IDOR examination under Section 6-10 prior to taking office. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup requirement in Section 6-15.

Counties with less than 100,000 in population with appointed board of review members under Section 6-5 required to pass the IDOR examination under Section 6-10. Members are required to pass the IDOR examination prior to taking office and must pass the IDOR board of review class within one year of taking office under Section 6-10. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup requirement in Section 6-15.

Counties with 150,000 or more and less than 3 million in population which had an elected B/R on January 1, 1993, under Section 6-35 (St. Clair County). There are no qualification requirements in the Property Tax Code.

Counties not under township organization (17 Commission Counties). County commissioners serving as the board of review, or any appointed members must meet the requirements of Section 6-32. Appointed Board of Review members must also meet the political makeup requirement in Section 6-34.

Counties with a board of review elected from districts under Section 6-40 (Christian and Vermilion Counties). Each member must pass the IDOR board of review class within one year of taking office. The Christian County board of review members must also pass the IDOR examination as required by county board resolution under Section 6-10.

Counties with 3 million or more inhabitants under Section 6-10 (Cook County). Each member must pass the IDOR board of review class within one year after taking office.

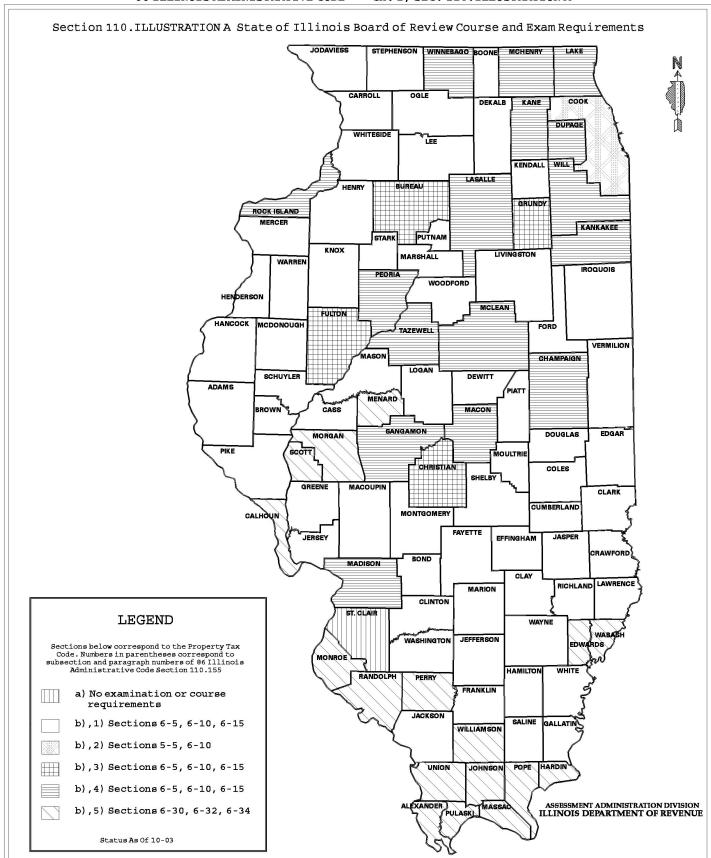
Counties with less than 100,000 in population with appointed board of review members under Section 6-5 required to pass the IDOR board of review class under Section 6-10. Members are required to pass the IDOR board of review class within one year of taking office under Section 6-10. Members must meet training and experience requirements in property appraisal and property tax administration as determined by the county and must meet the political makeup required in Section 6-15.

Note: Individuals who successfully completed the *Basic Assessment Practices* course offered by the Illinois Property Assessment Institute, or the Illinois Department of Revenue's I-A and I-B courses prior to January 1, 1997, are considered to have met the course requirements for a basic course.

For any additional information regarding the education requirements for Board of Review, contact Rebecca Redenbo at the Illinois Department of Revenue at 217 785-7311 or email at rredenbo@revenue.state.il.us.



86 ILLINOIS ADMINISTRATIVE CODE CH. I, SEC. 110. ILLUSTRATION A



Stipend Information

Training stipends — Under Section 4-10 of the Property Tax Code (35 ILCS 200/4-10), the department awards \$500 per year to any supervisor of assessments in counties with less than 3 million inhabitants and in which no county assessor has been elected under Section 3-45 (35 ILCS 200/3-45), township assessor, multi-township assessor, deputy assessor, or board of review member who has been awarded a Certified Illinois Assessing Officers designation from the Illinois Property Assessment Institute.

Under Section 4-15 of the Illinois Property Tax Code (35 ILCS 200/4-15), the department awards \$500 per year to any supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member who has earned a Certified Assessment Evaluator certificate from the International Association of Assessing Officers. In addition, the department awards \$250 per year to any supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member who has been awarded a Residential Evaluation Specialist, Assessment Administration Specialist, or Cadastral Mapping Specialist certificate by the International Association of Assessing Officers, but who has not been awarded a Certified Assessment Evaluator certificate. To continue to be eligible for additional compensation, a supervisor of assessments, township assessor, multi-township assessor, deputy assessor, or board of review member must successfully complete a minimum of 30 hours of qualified continuing education classes. (At least 15 of the 30 hours must be examination credit.)

The Illinois Department of Revenue is responsible for approving courses for the continuing education stipend. The department has approved over 900 courses for continuing education credit from over 100 appraisal organizations, universities, and community colleges.

To qualify for the continuing education, a course must deal with the cost, market, and income approaches to value; mass appraisal techniques; property tax administration; business and computer techniques as required Section 4-10. The course must be of adequate substance to warrant approval for continuing education. The department reserves the right to reevaluate approved courses and change the amount or type of credit if the situation so warrants.

To request course approval for courses not approved by the department previously, please submit a copy of the course description, outline, time slots for each topic, dates for the course, and copies of all course handouts and materials. In order to receive examination credit, the Illinois Department of Revenue must have a copy of course examinations. Examinations must be stringent enough to warrant examination credit. If no exams are provided, the course may still qualify for seminar credit.

It is the individual's responsibility to provide the department with documentation to verify successful completion of any course not offered by the IPAI or Illinois Department of Revenue.

If there are any questions concerning the approval of any courses for continuing education, contact Rebecca Redenbo at the Illinois Department of Revenue at **217 785-7311**, or e-mail her at *rredenbo@revenue.state.il.us*.

For Illinois Department of Revenue (IDOR) courses only

Read this information first

About registering	1	
 Register in writing and in advance of each course. Use a separate registration form to register for each course. Register early to ensure your spot in class. Class size is limited. If you register and find that you cannot attend, please notify us immediately. 		
After we receive registration.	your registration form, we will	send you written confirmation of your
☐ We reserve the r	ight to cancel any class with a ble for meals and lodging.	an enrollment of fewer than 25 people.
bring a highlighte	er and a three-ring binder. and locations, refer to your co	capacity, a note pad, and pencils to class. You may want to
	which you wish to enroll	Location Date//
•	formation about yourself	Job title
lumber and street		Home phone
	StateZIP	
Social Security number		E-mail address
ownship of employment		-
Check the appropriate box: New address is shown al I am a first-time IDOR stu		County of employment
Send in your registration	n	
Mail your registration to:	ATTN REBECCA REDENBO OFFICE OF LOCAL GOVE ILLINOIS DEPARTMENT O PO BOX 19033 SPRINGFIELD IL 62794-90	RNMENT SERVICES (4-500) F REVENUE
Call us at: 217 785-7311		
or fax: 217 782-9932		
Logged In (By For Illinois Department of Re		nt of Revenue Use Only Cancelled (By)

Page	28
------	----



Read this information first

 About registering Register in writing and in advance of each course. Use a separate registration form to register for each course. Register early to ensure your spot in class. Class size is limited. If you register and find that you cannot attend, please notify us immediately. After we receive your registration form, we will send you written confirmation of your registration. We reserve the right to cancel any class with an enrollment of fewer than 25 people. You are responsible for meals and lodging. About class Bring a noiseless calculator with a large-digit capacity, a note pad, and pencils to class. You may was bring a highlighter and a three-ring binder. For class times and locations, refer to your confirmation letter. Classes begin at 8:30. 			n of your people.
Describe the course in wh			
Course name	-	Location	Date//
Give us the following infor	•	Job title	
Number and street		Home phone	
City	StateZIP	Work phone	
Fax number		Cell phone	
Social Security number		E-mail address	
Township of employment		Number of years of experier	nce
Check the appropriate box:		County of employment	
☐ New address is shown abov ☐ I am a first-time IDOR stude			
Send in your registration			
Mail your registration to: ATTN REBECCA REDENBO OFFICE OF LOCAL GOVEI ILLINOIS DEPARTMENT O PO BOX 19033 SPRINGFIELD IL 62794-90		RNMENT SERVICES (4-500) FREVENUE	
Call us at: 217 785-7311			
or fax: 217 782-9932			
		t of Revenue Use Only	
Logged In (By) Please complete this form and qualification requirement. After your local election officials.	verification, the departmen	when you have met your pre-	certification for filing with

Page 3	0
--------	---

Pre-election/Pre-appointment Certification Application

Indicate the certification for which you are applying	
Township assessor CIAO	
Introductory	
Were you elected previously? Yes No	Jurisdiction
Supervisor of assessments	
Indicate the position	
Appointed	
☐ Elected	
☐ Contractual Indicate your time frame and intent	
I plan to file nominating papers in (indicate year)	
☐ I plan to participate in a caucus in (indicate year) Give us the following information about yourself	
Name	Social Security number
Number and street	Township of candidacy
CityStateZIP	County of candidacy
Fax number	E-mail address
Home phone	Work phone
Cell number	
Sign here	
Signature	Date
Send in your application	
Mail this form to: ATTN REBECCA REDENBO OFFICE OF LOCAL GOVERNMENT SI ILLINOIS DEPARTMENT OF REVENUI PO BOX 19033 SPRINGFIELD IL 62794-9033	
Call us at: 217 785-7311 or fax: 217 782-9932	
For Illinois Departmen	t of Revenue Use Only
Certified	_ Date

Internet Access Request Form

Give us the following information about yourself

ame		_ Daytime phone <u>(</u>) -		
Number and street		_ E-mail address		
City	StateZIP	_ Social Security number		
Drivers license number		_ State		
Signature		Date/		
Send in your application				

Mail this application to: ATTN REBECCA REDENBO

ILLINOIS DEPARTMENT OF REVENUE 4-500

PO BOX 19033

SPRINGFIELD IL 62794-9033

Call us at: 217 785-7311

Fax: **217 782-9932**

E-mail: rredenbo@revenue.state.il.us

Internet Access

Assessing officials with Internet access can now view their personal education transcript information through the Internet. The program allows users access to their personal records only. The program provides for controlled access through the use of a personal identification number and other information for authenticating users. To receive directions to the site and to obtain their personal password, individuals who wish to participate in the program should complete the application form and return it to the department.

Pac	16	34
ıav	1C	$^{-}$